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As we discussed, please see attached.

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09/812,515  
Mukai et al.

2500.65302

**Proposed Claim 1 Amendments**

1. (Currently Amended) A layered polycrystalline structure comprising:

a seed crystal layer containing a non-magnetic element;

a magnetic crystal layer containing ~~athe~~ non-magnetic element diffused along a grain boundary therein, said magnetic crystal layer including a lower part partly excluding the non-magnetic element out of a lattice of the magnetic crystal layer and an upper part completely excluding ~~athe~~ non-magnetic element out of ~~athe~~ lattice of the magnetic crystal layer; and

a non-magnetic crystal layer interposed between the seed crystal layer and the magnetic crystal layer, said non-magnetic crystal layer containing ~~athe~~ non-magnetic element at a first concentration level near the seed crystal layer and at a second concentration level smaller than the first concentration level near the magnetic crystal layer.